CENTRAL	IOWA POWER COOP - Cooperative #4224			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-022	LINCOLN TWP/CRESTON SCH	elec		615,608	290,725
88-022	LINCOLN TWP/CRESTON SCH	prod		12,062,000	5,696,359
88-006	NEW HOPE TWP/EAST UNION SCH	trans		803,753	379,578
88-015	DODGE TWP/EAST UNION SCH	trans		801,035	378,294
88-016	GRANT TWP/EAST UNION SCH	trans		898,953	424,536
88-017	GRANT TWP/CRESTON SCH	trans		165,921	78,356
88-022	LINCOLN TWP/CRESTON SCH	trans		1,821,024	859,990
88-029	SPAULDING TWP/CRESTON SCH	trans		2,460,220	1,161,855
88-030	SPAULDING TWP/ORIENT-MACKSBURG SCH	trans		77,517	36,608
		_	COMPANY TOTAL	19,706,031	9,306,301
CENTRAL	IOWA POWER COOP - GAS DIVISION - Gas #5368			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-022	LINCOLN TWP/CRESTON SCH	gas		773,162	40,205
		_	COMPANY TOTAL	773,162	40,205
CLARKE I	ELEC. COOP - Cooperative #4235			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-001	PLEASANT TWP/EAST UNION SCH	dist		179,963	51,660
88-002	PLEASANT TWP/MURRAY SCH	dist		125,329	35,977
88-006	NEW HOPE TWP/EAST UNION SCH	dist		57,013	16,366
88-033	JONES TWP/EAST UNION SCH/AFTON CITY FIRE DIST	dist		203,381	58,383
		_	COMPANY TOTAL	565,686	162,386
FARMERS	ELEC. COOP GREENFIELD - Cooperative #4250	*****		Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-003	JONES TWP/EAST UNION SCH/LORIMOR CITY FIRE DIST	dist		35,840	12,667
88-006	NEW HOPE TWP/EAST UNION SCH	dist		149,110	52,699

88-012	UNION TWP/EAST UNION SCH	dist	89,387	31,592
88-015	DODGE TWP/EAST UNION SCH	dist	299,978	106,020
88-020	HIGHLAND TWP/CRESTON SCH	dist	51,836	18,320
88-022	LINCOLN TWP/CRESTON SCH	dist	230,826	81,580
88-030	SPAULDING TWP/ORIENT-MACKSBURG SCH	dist	56,796	20,073
			COMPANY TOTAL 913,773	322,951
			715,776	322,731
INTERSTA	ATE POWER & LIGHT CO Electric #7363		Assessed	Taxable
	Taxing Jurisdiction	Utility	Value	Value
88-004	THAYER CITY/EAST UNION SCH	elec	77,477	35,888
88-007	LORIMOR CITY/EAST UNION SCH	elec	369,476	171,144
88-010	ARISPE CITY/EAST UNION SCH	elec	113,937	52,776
88-013	AFTON CITY/EAST UNION SCH	elec	213,208	98,759
88-018	SHANNON CITY CITY/EAST UNION SCH	elec	70,738	32,766
88-023	PLATTE TWP/CRESTON SCH	elec	84,011	38,914
88-028	CROMWELL CITY/CRESTON SCH	elec	139,382	64,563
88-031	CRESTON CITY/CRESTON SCH	elec	8,793,293	4,073,108
88-003	JONES TWP/EAST UNION SCH/LORIMOR CITY FIRE DIST	trans	771,675	357,445
88-006	NEW HOPE TWP/EAST UNION SCH	trans	693,448	321,209
88-009	SAND CREEK TWP/EAST UNION SCH	trans	600,355	278,088
88-012	UNION TWP/EAST UNION SCH	trans	798,570	369,903
88-020	HIGHLAND TWP/CRESTON SCH	trans	1,042,879	483,068
88-021	HIGHLAND TWP/EAST UNION SCH	trans	76,086	35,244
88-023	PLATTE TWP/CRESTON SCH	trans	245,442	113,690
88-024	PLATTE TWP/LENOX SCH	trans	110,453	51,163
88-027	DOUGLAS TWP/CRESTON SCH	trans	1,573,293	728,759
88-029	SPAULDING TWP/CRESTON SCH	trans	1,694,542	784,922
88-030	SPAULDING TWP/ORIENT-MACKSBURG SCH	trans	140,395	65,032
88-033	JONES TWP/EAST UNION SCH/AFTON CITY FIRE DIST	trans	17,180	7,958
88-034	JONES TWP/EAST UNION SCH/MURRAY CITY FIRE DIST	trans	108,976	50,478

			COMPANY TOTAL	17,734,816	8,214,877
INTERSTA	ATE POWER & LIGHT CO Gas #5363			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-020	HIGHLAND TWP/CRESTON SCH	gas		36,494	14,952
88-022	LINCOLN TWP/CRESTON SCH	gas		791	324
88-027	DOUGLAS TWP/CRESTON SCH	gas		40,665	16,661
88-029	SPAULDING TWP/CRESTON SCH	gas		2,505	1,026
88-031	CRESTON CITY/CRESTON SCH	gas		3,101,357	1,270,648
			COMPANY TOTAL	3,181,812	1,303,611
ITC MIDW	EST LLC - Transmission Line #3390			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-006	NEW HOPE TWP/EAST UNION SCH	trans		874	178
88-012	UNION TWP/EAST UNION SCH	trans		222,985	45,446
88-013	AFTON CITY/EAST UNION SCH	trans		13,992	2,852
88-016	GRANT TWP/EAST UNION SCH	trans		234,352	47,763
88-017	GRANT TWP/CRESTON SCH	trans		285,946	58,278
88-020	HIGHLAND TWP/CRESTON SCH	trans		2,274,731	463,609
88-022	LINCOLN TWP/CRESTON SCH	trans		587,136	119,663
88-031	CRESTON CITY/CRESTON SCH	trans		810,348	165,156
			COMPANY TOTAL	4,430,364	902,945
MID AME	RICAN ENERGY - Electric #7289			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-022	LINCOLN TWP/CRESTON SCH	elec		153,719	107,807
88-022	LINCOLN TWP/CRESTON SCH	trans		303,340	212,739
88-027	DOUGLAS TWP/CRESTON SCH	trans		112,529	78,919
88-029	SPAULDING TWP/CRESTON SCH	trans		227,505	159,554
88-030	SPAULDING TWP/ORIENT-MACKSBURG SCH	trans		61,155	42,890

			COMPANY TOTAL	858,248	601,909
MID AME	RICAN ENERGY - Gas #5289			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-012	UNION TWP/EAST UNION SCH	gas		39,573	27,651
88-013	AFTON CITY/EAST UNION SCH	gas		229,093	159,313
88-015	DODGE TWP/EAST UNION SCH	gas		9,178	6,413
88-020	HIGHLAND TWP/CRESTON SCH	gas		9,719	6,793
88-022	LINCOLN TWP/CRESTON SCH	gas		47,822	33,423
			COMPANY TOTAL	335,385	233,593
SOUTHWI	EST IOWA RURAL ELECTRIC COOP - Cooperative #4379			Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-001	PLEASANT TWP/EAST UNION SCH	dist		95,856	29,753
88-009	SAND CREEK TWP/EAST UNION SCH	dist		323,891	100,534
88-012	UNION TWP/EAST UNION SCH	dist		35,666	11,071
88-016	GRANT TWP/EAST UNION SCH	dist		207,021	64,258
88-017	GRANT TWP/CRESTON SCH	dist		58,141	18,047
88-020	HIGHLAND TWP/CRESTON SCH	dist		71,334	22,142
88-021	HIGHLAND TWP/EAST UNION SCH	dist		3,525	1,094
88-023	PLATTE TWP/CRESTON SCH	dist		235,651	73,145
88-024	PLATTE TWP/LENOX SCH	dist		26,442	8,207
88-027	DOUGLAS TWP/CRESTON SCH	dist		89,173	27,679
88-030	SPAULDING TWP/ORIENT-MACKSBURG SCH	dist		2,782	864
88-033	JONES TWP/EAST UNION SCH/AFTON CITY FIRE DIST	dist		11,399	3,538
			COMPANY TOTAL	1,160,881	360,332
WESTERN MINNESOTA MUNC GAS - Gas #5374				Assessed	Taxable
	Taxing Jurisdiction	Utility		Value	Value
88-012	UNION TWP/EAST UNION SCH	gas			7

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IOWA DEPARTMENT OF REVENUE 2010 ASSESSED VALUES FOR GAS AND ELECTRIC UTILITIES ALL COUNTIES REPORT

			COUNTY TOTAL	49,660,158	21,449,165
			COMPANY TOTAL		55
88-022	LINCOLN TWP/CRESTON SCH	gas			9
88-020	HIGHLAND TWP/CRESTON SCH	gas			2
88-015	DODGE TWP/EAST UNION SCH	gas			2
88-013	AFTON CITY/EAST UNION SCH	gas			35